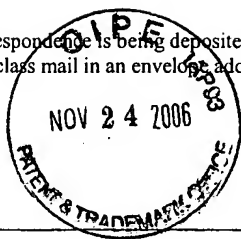


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On November 21, 2006



PATENT

Attorney Docket No. 16869G-087600US
Client Ref. No. 340201282US1

TOWNSEND and TOWNSEND and CREW LLP

By:

Sharyl Brown
Sharyl Brown

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

NORIHIRO OOKAWA *et al.*

Application No.: 10/676,415

Filed: September 30, 2003

For: MAGNETORESISTIVE HEAD
WITH A MAGNETIC DOMAIN
CONTROL UNDERLAYER
BELOW A
MAGNETORESISTIVE FILM (as
amended)

Customer No.: 20350

Confirmation No.: 8073

Examiner: Julie Anne Watko

Technology Center/Art Unit: 2653

RESPONSE ACCOMPANYING
REQUEST FOR CONTINUED
EXAMINATION (RCE)

Mail Stop RCE

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

Accompanying the Request for Continued Examination (RCE) filed herewith, and in response to the Office Action including final rejection of the claims mailed July 24, 2006, please enter the following amendments and remarks. A petition for a one month extension of time to file the accompanying RCE is being filed herewith.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.